

The Economic, Moral and Spiritual Accountability at *Kamaran Villa* Business and It's Relevance in a *Suluk Linglung* Sunan Kalijaga

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ABSTRACT

Tourism Area of Prigen or Prigen Village is a area where "Kamaran" Villa business operates in Pasuruan Regency. Kamaran Villa is a villa that provides rental services per room, either short time or full time. Business of "Kamaran" Villa presents pros and cons on its accountability reality. This research aims to uncover the economic, moral and spiritual accountability of Villa Kamaran business, to interpret it and to serve it with the teachings in the Suluk Linglung Sunan Kalijaga. This research is a qualitative study with the Phenomenology approach. The results showed that this business could be accountable economically, but could not be accountable morally and spiritually. The teachings in the Suluk Linglung Sunan Kalijaga, which is the colors of lust in the human body can reflect the factors that affecting the acceptance and assessment of the owner and Prigen's people to business accountability of "Kamaran" Villa. The value in Suluk Linglung is able to bring the achievement of an accountable business where accountability must lead to worship and not prioritize on worldly gains.

Key words: Economic accountability, Moral, Spiritual, LingLung, Kamaran Villa

INTRODUCTION

The increasing of tourism visit in the village of Prigen becomes the stimulus of rental business of Kamaran Villa is growing rapidly. Kamaran Villa is a villa that provides rental services per room, either short time or full time or it can be called as free time Villa. The emergence of rental business Villa in Prigen Village presents the pros and cons. Prigen Village as one part of the district of Pasuruan should also bring the value of "Santri City", that means cities which have many boarding schools. In addition 94.4% of the population in the Prigen Village is Moslem or Islamic people (Central Agency on Statistics of Pasuruan Regency, 2018:50). When it's associated with the business activity of Kamaran Villa, the value of the *Santri City* is no longer relevant. It because as *Santri City*, people have know about Islamic rules, how to be Islamic people and at least people's activity have to describe it. Thus, the dilemma that arises among the people is their opinions and their acceptance of the business existence of Kamaran Villa. The business development of Villa also gives demands on this business to has impact on this business' neighborhood. This form of business accountability starts to be questionable and becomes a highlight, whether or not the business is accountable.

Accountability does not necessarily refer to a financial only, but the concept of accountability transcends the matter (Molisa, 2010). The concept of accountability is far broader, which is the process by which the Organization is obliged to provide information about what is believed to be done or not conducted and actively engages stakeholders and responds to views and Criticism of them (Din et.al, 2017). The research of Goddard & Assad (2006); Gray et.al. (2006) and Parker & Gould (2000) found that there are several factors that cause frequent bias on the determination of an organization or an accountable business, such as trust, emotion, intuition (the word of heart), social contracts and Mixed reciprocal relationship.

Various studies relating to non - accounting or non - financial accountability have been conducted. Randa, et al., (2011) and Armadayanti (2017) show that the principle of sincerity, belief and relationship to God will be the basis of a business giving their accountability sincerely and making effective accountability. Paranoan & Chalarce (2018) gives results of the study that the *Karma* principle is a major fortress of accountability. Non - financial accountability can be realized in the form of Community empowerment and management (Fikri, et al., 2010); Professional service (Armadayanti, 2017) and other forms. These studies are conducted in the church, social or non-governmental organisations and eateries that use the Islamic concept. Some research only considers accountability for spiritual aspects, while research that combines spiritual, moral and economic aspects is still not much done.

Fikri, et al., (2010) displays accountability from the World Wide Fund (WFF) in the form of community empowerment where residents are more concerned with accountability of this business action in the form of population empowerment. Thus, it should be revealed how the accountability given by the rental business of Kamaran Villa and how the opinions and responses of people in the area of operation. Based on findings from previous researchers, researchers also wanted to ensure the response and experience of the population in the operational area of Kamaran Villa with the teachings contained in the *Suluk Linglung* Sunan Kalijaga in the context of accountability. So it is hoped that the teaching can give another view of the spiritual and humanitarian aspects that exist in the form of accountability.

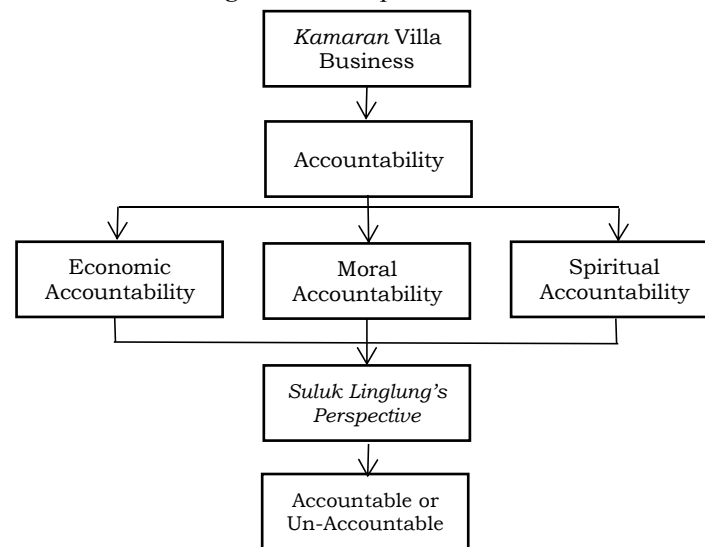
This research aims to excavate, display and explain the economic, moral and spiritual accountability of Kamaran Villa business in Prigen Village based on the experience of the people and to serve it with the teachings of *Suluk Linglung*. It is hoped that this research can give an overview of the reality of Villa business accountability based on the

participants' experience, giving a view on accountability from the perspective of *Suluk Linglung* and can provide benefits in the form of Understanding that social reality is a holistic, dynamic and does not contain good and Ungood grades.

RESEARCH METHODOLOGY

This research uses the phenomenological approach. By using the phenomenological approach, the type of data retrieval method used in this study is to use a qualitative way that sees the business accountability of Kamaran Villa. It can help researchers to understand what is happening and how participants' responses as well as how participants' opinions thoroughly about Villa business accountability are further overtaken with *Suluk Linglung*. Phenomenological research is best to do with participatory observation because it will make it easier for researchers to understand the pattern and can draw a plot to understand the phenomenon of scrutinized (Starks & Brown 2007). Phenomenology is also in charge of explaining things in themselves to know, to understand its meaning and essence, in intuition and self-reflection (Putriandini and Cluster, 2012). This research explores and analyzes the accountability of economic, moral and spiritual aspects. The frameworks in this study are as follows:

Figure 1: Conceptual Framework



Source: Processed by researcher (2019)

The main objective of the phenomenological approach in this study is to know and understand clearly and manifestly the business phenomenon of Villa and its accountability towards communities in the neighborhood of Prigen village. This research starts from testing individual awareness experiences, analysis to a critical reviews of individual experiences. The researchers analyze the data by using four step based on Center for Innovation in Research and Thinking (accessed May 10, 2019), which is Bracketing, Intuition, Analyzing and Description. It also the analysis tool which close to Hussels' phenomenological approach (Speziele et.al.,2003).

The research was conducted in four of the six wards in Prigen village namely East Prigen, Rekesan, Palembang and Tretes. Participants in the study were divided into three groups, namely participants from business *Kamaran Villa* (the keeper of Villa and Villa's broker or *buser*), Prigen's people (community figures, local people, merchants and youth leaders of *Karang Taruna* or Youth Organization in Prigen) and village apparatus (The Chief of Village and the residents' pillars (RW)). The number of participants in this study was eleven people. The selection of eleven participants was based on the participants' understanding of *Kamaran Villa* business, where they were individuals who engaged and felt Villa business' accountability. Data collection is derived from participatory observation and interviews.

RESULTS AND DISCUSSION

The Background of *Kamaran Villa* Rental Business in Prigen Village

Tretes neighborhood is a pioneer in the development of rental business of *Kamaran Villa* in Prigen Village. This fact is derived from the statement of Mr. Taufik, as the head village of Prigen as follows:

“ ... Jadi, kalau bisnis persewaan *Kamaran Villa* sendiri sudah ada sejak tahun 1900 an mbak, diawali oleh Lingkungan Tretes..@. [“ ... So, the rental business of *Kamaran Villa* has been there since 1900, preceded by Tretes..] (Interview quote with Mr. Taufik, head of Prigen Village on Monday, 07 October 2019 at 09:00).

Rental business Kamaran Villa in Tretes further spread to other neighbourhoods in the village of Prigen. According to Elders and Vice RW in Tretes neighborhood, Mr. Wanaji, rental business of Kamaran Villa in Tretes was established in 1970.

"Bisnis sewa Kamaran Villa ini sudah berdiri sejak tahun 1970. Nah, dulunya penduduk asli Tretes itu banyak yang membawa tamu. Tamunya dari luar Tretes sendiri, nah karena sudah bawa tamu atau wisatawan lah yang mau melihat dan menikmati udara di Tretes, jadilah kamar di rumahnya itu disewakan. Semakin lama, semakin banyak penduduk yang mengikuti jejak menyewakan kamarnya untuk tamu-tamu wisatawan. Muncul juga hotel - hotel di Tretes. Sekarang, malah penduduk pendatang yang mendominasi menjadi pemilik persewaan Kamaran Villa. Sebenarnya Prigen sendiri mulai zaman Belanda sudah dijadikan sebagai daerah peristirahatan dengan banyaknya bungalow atau tempat untuk menginap para petinggi Belanda." ["The rental business of Kamaran Villa has been established since the year of 1970. Well, the local people of Tretes brought guests from outside Tretes, because they have guest or tourists who want to see and enjoy the air of Tretes, thus they rent their rooms in their house. Thus, the other people follow the footsteps of renting out their rooms for tourists. There are also hotels in Tretes. Now, the newcomer is dominate becoming owners of Kamaran Villa. In fact, Prigen has been used as a resting area with many bungalows or places to stay in the Dutch era . "] (An interview with Mr. Wanaji, an elder and Vice of RW in Tretes neighborhood, on 08 October 2019, Tuesday at 09:00).

In 1970, rental business of Kamaran Villa started to standing. This business was initiated by the people of Tretes neighborhood that brought guests or tourists from outside Prigen Village. People rent their rooms for overnight travelers as well as vacationing at Tretes. Since then, the other people also took the initiative to do the same and to expand its business into Villa businesses such as today because the business is easy and generate substantial profits. Until now, the owner of Kamaran Villa in neighborhood of Prigen in domination by the owner from outside village Prigen or newcomers. Based on the results of the study, here are the number of villas known by participants from the neighborhood office in Prigen Village:

Table 1: Kamaran Villa Business in the neighbourhood of Prigen village

neighborhood Name	Establish Year	Number of House For Rent
Tretes	1970	50+
Rekesan	1980	10
East Prigen	2000	10
Palembon	2008	14+
West Prigen	-	0
Ngemplak	-	0

(Source: Results of interviews by researchers, 2019)

Based on the results of interviews and observations in the field, there are two neighborhood in Prigen village which is not an neighborhood where Kamaran Villa business operate. This is due to the people's policy of refusing to operate this business in their environment. The two neighborhoods are Ngemplak and West Prigen. It is in accordance with the results of interviews with the head of Prigen Village, Mr. Taufik. Another fact show that generally Villa owners are widows. Some other Villa owners are public figures and get the title of "Haji". This statement is derived from the interview with Mr. Wanaji, Mr. Jauhar and Mrs. Ami as follows:

"Pemilik Villa nya kebanyakan juga janda mbak." ["... the majority of Kamaran Villa's owner is widows, miss "] (Interview quote with Mr. Jauhar Wednesday, October 09, 2019, at 10:00)

"... Terlebih mayoritas juga, janda-janda menyewakan Kamaran Villa juga mbak." ["The owner of Villa is mostly also widows, miss." (interview with Mr. Wanaji on Tuesday, October 08 at 10:00)

Other information also conveyed by Bu Ami with the owner of Kamaran Villa, namely:

"Kalo pemilik villa itu kebanyakan memang pendatang semua kalo di sini, ada yang sudah pak haji juga. Orangnya punya banyak Villa mbak disini. Ayahnya juga punya banyak sekali Villa, bahkan di daerah Pecalukan sana, ada yang satu deret punya sendiri, pirang-pirang omah." ["The owners of Kamaran Villa are mostly newcomers, there are Mr. Hajj too. Mr Hajj has a lot of Kamaran Villa, here. His father also had a lot of Villa, even in the Pecalukan area, there is one of his own, so many Kamaran Villa. "] (Interview with Bu Ami, kiosk Merchant in Prigen on Monday 14 October at 10:00).

There are three factors causing the growth of Villa business in Tretes, namely economic factors, hopeless factor and hobby factor. This statement was obtained from the interview with Mr. Wanaji, the Vice of Neighborhood Apparatus and

elders in the Tretes neighborhood. This fact was obtained based on the sharing session with the owner of the Villa in the Tretes which held regularly. Here's an excerpt of his statement;

"Jadi kita ada kumpul-kumpul biasanya sama pemilik Villa disini. Ya sharing begitu mbak, sambil rapat berkaitan dengan lingkungan dan kebijakan lingkungan. Ada tiga (3) faktor utama perkembangan bisnis ini yaitu (1) faktor ekonomi; (2) putus asa (misal, janda atau kawin lalu ditinggal) dan (3) hobi. Jadi ya berputar di tiga faktor tersebut saja. Yang susah ya yang hobi itu, memang suka nya bikin bisnis kamaran. (tertawa terbahak)." ["So we have a common sharing session with the owner of Villa, here. While meeting related to environment and environmental policy. There are three (3) main factors of this Villa business' development namely (1) economic factors; (2) hopeless factor (eg, widows and divorce) and (3) hobbies. So yes, spin on the three factors only. The hard factor is hobby, they like to make a kamaran business. (Laughs). ". (Excerpt interview with Mr. Wanaji on 08 October 2019, Tuesday at 09:00).

He explained that economic factors are a major factor in the growing business of *Kamaran Villas*. Based on observations during the months of September and October 2019, researcher have found that many of the neighborhood people of Tretes utilize *Kamaran Villa*'s existence for entrepreneur. The second factor is the hopeless factor. Hopeless factor is a factor related to the status of the owner of *Kamaran Villa*. As previously mentioned, that the majority of Villa owners are widowed status. Of course, it is encourage them (widows) to fulfill their daily needs with the revenue from *Kamaran Villa* business. The third factor is hobby. In this case hobby is the hardest factor to change, because hobby is a favorite of each person. Surely it will be difficult to change someone's hobby, if their hobby is rent the *Kamaran Villa*.

Reality: Economic accountability, moral and spiritual business Kamaran Villa

The results showed that the rental business of *Kamaran Villa* was assessed economically accountable by the public who received the advantage of this business operation. Residents feel the opinion that this business is very profitable and helps them to meet their needs. Rental business of *Kamaran Villa* can move the economy of the people, especially people who located in the business operational area. This is in line with the research of Fikri, et al., (2010) that the people likes accountability of actions where they feel empowered. Some of the benefits that the people feel with the existence of *Kamaran Villa* are to give them the opportunity to set up a service and trade business and provide employment opportunities as a keeper of the Villa, cleaning service and a broker or *buser*.

Benjamin (2003) said that accountability should also involve moral value and aspire to do the best in all interactions. From moral aspects, Villa business has a negative impact to people in the neighborhood of Prigen Village. Participants who explain based on their experience, said that this business can not answer the anxiety of the people about the impact posed by business operations of *Kamaran Villa* towards the young generation in Prigen Village. At least, this business should be able to contribute to the improvement of its people quality and its mentality (Mashadi, 2018:07). Unfortunately, the reality of moral accountability of the rental business of *Kamaran Villa*, suggests otherwise. Based on moral accountability research demonstrated business *Kamaran Villa* is rising the number of free sex and Married by Accident (MBA). This resulted from a change in the behavior of youth in the neighborhood that began to be dating and considered no boundary between men and women, as a result of *Kamaran Villa* phenomenon that the majority of users are teenagers. Secondly, the social punishment for people who do not have interventions in the business of *Kamaran Villa* but also got a labelling and a negative stigma from the population outside the Prigen Village. Third, the risk of transmission of sexually transmitted diseases (STDs). Business of *Kamaran Villa* contribute to the rise of free sex and prostitution in the village of Prigen. Some people of the population become commercial sex workers and this can increase the potential of STDs. Fourth, the moral damage of children due to the spectacle and activities that they see, hear and observe from Villa business in his environment.

The fifth issue is the lazy behavior, the majority of young people in the Villa environment prefer to work as a broker or Villa keeper than to continue the education or apply for work in the private sector or government. Surely if this continues to be sustainable then, it affects the low quality of human resources in the Prigen Village. Sixth is social gaps, this is reflected by the people of the Palembang neighborhood, where the majority of the population of West Palembang does not want to eat the foods that served by people of East Palembang because it earns income from renting *Kamaran Villa*. Seventh, some cases of criminality occurred in *Kamaran Villa*, among others theft, rape until the murder. The last form of moral accountability is the display of Liquor or alcoholic beverages. Liquor is the usual thing for sale in the Villa environment is operating. This is because the majority of service users consume liquor and not infrequently the users do a party of liquor in the Villa.

In line with the form of moral accountability, Villa business does not indicate that this business can provide a spiritual accountability to the owners and residents of the operational area. The results showed that the business was able to distort the owner's thinking and the entity against something right, for economic benefit. This shows the importance of self-accountability, i.e. self-control in evaluating mistakes and avoiding sin (Mordhah, 2012) so that accountability becomes more effective. Basically, Villa owners come to realize that their business is not entirely true, but unfortunately they put it aside.

"Sebetulnya mbak, saya pernah ngobrol dengan mereka. Mereka sendiri menyadari bahwa bisnis ini tidak sepenuhnya benar." ["Actually, I've been chatting with them. They realize that this business is not

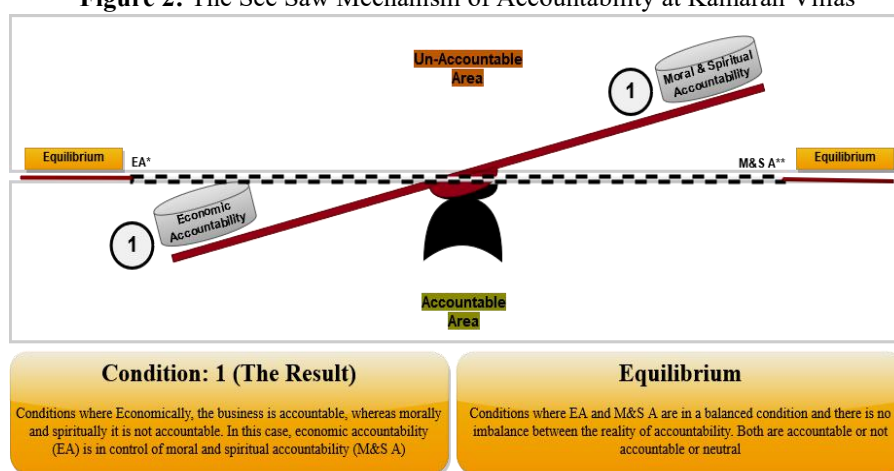
entirely true. "] (Excerpt interview with Pak Jauhar, representative of RW Palembang neighborhood on 09 October at 10:00)

Stores and kiosks around *Kamaran Villa* also provide liquor, one participant is a Muslim, who knows that it is actually forbidden.

In this case of accountability strongly determines the level of community confidence in the sustainability of the business. Din et.al. (2017) defines accountability as an obligation to provide explanations and answers to all forms of organizational activity. Accountability is also a controlling (Lord, 2004) for the readiness of business owners to provide explanation or justification to stakeholders for its business activities. According to AA1000AP (2018) There are four principles of accountability that are inclusive, material, responsive and impact. These four principles when applied together will support the realization of accountability and sustainability performance of a business.

The differences in the reality of accountability that has been described above led to the difference of public view of *Kamaran Villa* in its environment. The difference of view manifested in community attitudes and concerns in each neighborhood in the Prigen Village. Here is a figure that can represent business accountability of *Kamaran Villa* in Prigen Villa:

Figure 2: The See Saw Mechanism of Accountability at Kamaran Villas



Source: Processed by researcher (2019)

Figure 2 explains that there are two accountability conditions, namely condition 1 and equilibrium. The assumption that researchers use in terms of making the picture is based on the reality of accountability and the phenomenon that occurs in Kelurahan Prigen, where Villa business can be accounted for (accountable) in the economic aspects, but Not in moral and spiritual aspects. In a balanced condition (equilibrium), Villa business is able to be accountable or unaccountable and or neutral on any aspect of the observed accountability. This condition applies if the first, in the condition of the business, is converted into Sharia business, where the user must be married. So morally and spiritually this business becomes *halal* or good and does not cause a debased, but still provides an economic advantage for the people around. Secondly, in unaccountable condition, if each Villa also builds complementary facilities such as entertainment, shops, dining and other complementary facilities that cause the population can not open the business. Thirdly, in neutral conditions, which is where the business does not give any impact to its stakeholders.

Condition 1 describes the results of an existing research, the business is economically accountable, but not accountable morally and spiritually. This is certainly causing an imbalance of accountability in this business. Economic accountability is in control of moral and spiritual accountability. The steps that can be taken, in case of a reduction in the number of Villa then perhaps the economic accountability can experience weight reduction and moral and spiritual accountability can experience weight gain. So the situation becomes equilibrium or balanced.

Al Attas (2001) explains that human beings are not separated from the dimension of Divinity. Everything that is done by human beings including work is worship to God Almighty. Similarly, the trust that is carried by man as a caliph or leader on Earth. So it can be concluded that the reflection of accountability should be changed in the direction of worship, not a form of control that brings economic wealth or material oriented only. Dewantara (2017:18) explains that the factors that affect one's moral value are conscience. In the teleological principle, that action must be rational, correct, directed toward good, despite the difficult risk.

Business Accountability of *Kamaran Villa* is a dilemma, in which Villa business can be accounted for economically, but can not be held in moral responsibility. If it is hoped that Villa business accountability in balanced condition or equilibrium, then Villa Kamaran rental need to be reduced, so as to minimize its impact on the environment. But what about the economic condition of the population residing in the operational area of *Kamaran Villa*. Reduction or even deletion of business *Kamaran Villa* will have a significant impact for those who feel the economic accountability of the

business. For example, if Villa business in the neighborhood of Prigen disbanded, then Mrs. Ami (one participant) will feel the impact because she sells to meet the needs of *Kamaran* Villa services users. Moreover, how about Villa keeper, the keeper of *Kamaran* Villa and the broker or buser would be difficult to find a replacement job because it is already comfortable with their work. In addition to the age and background of the education they have also influenced their success to find a substitute job. That is, there is no judgment right or wrong in this business because its reality shows that to reduce and stabilize its accountability, will pose a risk that is not comparable to its benefits.

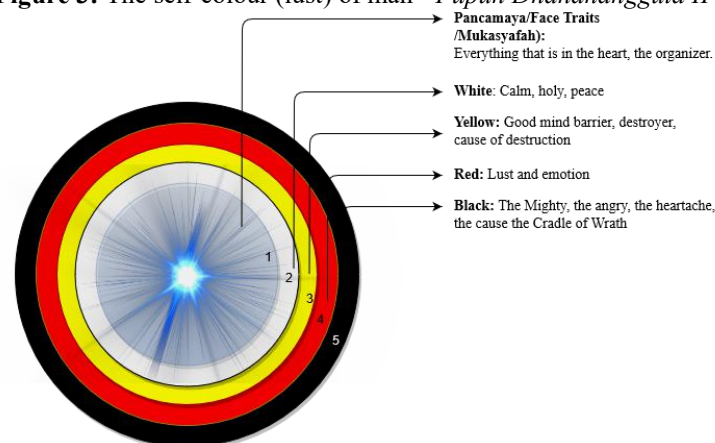
The relevance of accountability in the Linglung of Sunan Kalijaga

The realities of accountability from the rental business of *Kamaran* Villa which has been described above can give a picture of the people's moral and mental condition today. This study took lessons from the teachings of Sunan Kalijaga that could be another point of view in studying business accountability. The teaching will be attributed to the reality of rental business accountability *Kamaran* Villa, both from internal factors and influential external factors in terms of people acceptance to the accountability of rental business *Kamaran* Villa. There are several sections studied in *Suluk Linglung*, this is adapted to the conditions in the field and the topics brought in the study. Of the six *pupuh* in the *Suluk*, researchers took three parts, namely *Pupuh Dhandhanggula I: Bhramana ngisep Sari*, *Pupuh dhandanggula II: The Prophet Khidzir* and *Pupuh dhandanggula*. In this terms, *pupuh* is the chapter of Sunan Kalijaga's life story which the form is a type of traditional poem. The teachings in the three *pupuh* are considered relevant to the phenomenon of reality of accountability in Prigen Village. In addition, in the *Suluk Linglung* there are values related to the heart's concern and the thought in Prigen Village's people in assessing the Villa business is accountable or not.

This fact is derived from the interviews and observations from the operational area of *Kamaran* Villa. There is a difference in the views of the population that benefit economically with people who do not benefit economically. The population did not benefit economically, clearly felt the moral impact that occurred in the village of Prigen, while the population that benefited economically ignored the matter. *Ling Lang Ling Lung* (The heart of worrying mind and confusion), ultimately the population is confused on whether the business is actually accountable or not, especially for those who support the existence of this business. The fact that despite the unprofitable society refused, they did not commit a major protest to reduce the business. They are only muttering in the heart and still in their own personal opinions. So the first relevance of business accountability of *Kamaran* Villa depicts a mortality of value and reality, according to *Pupuh Dhandhanggula I: Bhrahmana Ngisep Sari*, where there is inner turmoil in the population about business accountability Villa *Kamaran*.

The second relevance lies in the factors that influence the assessment and or acceptance of Villa business by people in the Prigen Village is the color in the human body, which each describes the human passions. These colors are found in the teachings of *Pupuh Dhandanggula II: the Prophet Khidzir*. *Pupuh Dhandanggula II: The Prophet Khidzir* contains explanations of the colors in the human body (the self - colour as a depiction of lust. The colors are white, yellow, red and black. While the brightest light is called a *pancamaya* or face of nature or *Mukasyafah*. *Pancamaya* is in human beings *Pancamaya* is the essence of accountability that is often distorted by the transactional nature, materiality and excessive rationality of accountability. Here is a picture of self-tone (lust) in human body:

Figure 3: The self-colour (lust) of man - *Pupuh Dhandhanggula II*



(Source: *Suluk LingLung* (Anom, 1993:18-27))

In this business accountability of *Kamaran* Villa stuck in the colors and has not been able to master it. It finally creates a wall that blocks the true radiance of the value and the reality of creation, namely the essence (Kusdewanti and Husnul, 2016). This essence is depicted in the form of *Pancamaya*, which is in fact in man, who can guide to do good and behave praiseworthy (Anom, 1993:21).

In the reality of economic accountability, people who benefit economically do not dispute, accept and tend to let the business Villa businesses operate. Those who feel the business economy accountability of *Kamaran* Villa, do not pay

attention to accountability of the moral aspect. Even for those who are important is what they get and the economic impacts of this business. In addition, some of them also felt complicated when Villa business became lonely by the regulations given by the village officials to cope with the negative impacts. Here's an interview excerpt with the elder and vice apparatus of Tretes, Mr. Wanaji:

".. Kalau zaman dahulu masih ada peraturan KTP dan lain-lain, cuma ya gitu penggunaanya jadi sedikit dan pemilik Villa dan orang-orang yang jualan itu lapor ke kantor, menolak aturan tersebut... . Menurut pendapat dan harapan saya pribadi ya supaya bisnis ini terus berjalan dan ramai. Kalau sepi, warga bisa sambatan semua. Villa kamaran juga ngasih banyak manfaat soalnya. Selain itu sebagai pimpinan, saya juga harus ada di tengah-tengah." [".. .. If there is still a regulation of ID Card and others, so few users and owners of Villa and shop owner report to the office, reject the rules.... In my opinion and personal hope, to keep the business going and crowded. If not crowded, residents can complain. The Villa actually also gives many benefits. Moreover, as a leader, I also had to be in the middle. "] (An interview with Mr. Wanaji, an elder and representative of RW Environment Tretes, on 08 October 2019, Tuesday at 09:00).

The experience experienced by Mr. Wanaji shows that there is domination of yellow, red and black resulting in white color is defeated. The anger and despair that may arise when the Villa business is tightened in the meeting accept makes red and black color dominate the public assessment of this business accountability. Those who cannot control worldly passions and prioritize economic rationality and assume that accountability is derived from principal and agent relationships or simply transactional, it will consider this business accountable, though Only from the economic side.

It is different from the people who still can keep their white color in order to get close to *Pancamaya*. They will be able to see this accountability objectively. In this case the population that does not accept economic accountability Villa Kamaran directly, has not been contaminated or trapped in colors that can damage the identity. The colors white, yellow, red and black are the content of world life. The ability to control these colors will be able to help humans to be able to see the *Pancamaya*. Or the actual light sought in life (Anom, 1993:25). Although the roots of accountability are the theory of agency or principal and agent, but the orientation should be self-made or personal can be subjugated with psychiatric or soul (Kusdewanti and Husnul, 2016). This is very applicable for Villa owners, to be able to apply the principle of accountability thoroughly and sensitive to the accountability of its business operations. In the discussion of The Nature of Man and The Psychology of Human Soul, Al Attas (2001) mentions that The body and soul of man can have angelic and animal nature. So to be the *Khalifah* or leader on Earth it is necessary to distinguish the reality and non-reality that exist.

The last relevance is in *Pupuh Dhandhanggula*, *Pupuh Dhandanggula* is the last *Pupuh* of the tale of Sunan Kalijaga in acquiring the science of *Laduni*. *Pupuh Dhandhanggula* contains Sunan Kalijaga accept the discourse of the Prophet Khidzir. This *pupuh* contains a five-colour affirmation in heart imaging in *Pupuh Dhandanggula II: The Prophet Khidzir* and a reminder that the beliefs or religion is always seeking settlement correctly (Anom, 1993:48-67). Accountability arises from a need in both organizational and entity contexts. The replacement of the organisational context is redefined by subjecting lust, as taught in *Pupuh Dhandanggula II*. Where the point is, business is not a transactional place but rather a place of worship. So the relevance is that Villa business is supposed to be a business oriented to the reality of worship or how they can contribute and benefit to its entity, in the case of worship not in other respects. If the intention and purpose of the business is good, then its business entity will also be good.

CONCLUSION

Business Accountability of *Kamaran Villa* is a dilemma for people in the operational area. This is because the business can be accounted for economically, but not morally and spiritually. If Villa business is reduced and or eliminated, it will greatly affect the economy of the population, especially those in the Villa's operational area. Obviously this is a loss that is not comparable to the existing profit. There is a need for improvement in the system and business user policies of *Kamaran Villa*, about what is and should not be done and also other provisions in order not to adversely affect moral and spiritual musty. This research does not provide solutions to the business accountability phenomenon in *Kamaran Villa*. This research provides facts and reality in the field about the social and accountability phenomenon of society. Where social reality does not contain true or false value. The lessons in *Suluk Linglung* can reflect how the color of self affects the acceptance and response of residents to business accountability of *Kamaran Villa*. This self-warrant must be controlled in order for accountability to be controlled and effective.

This article is still far from the word perfect because of the limitations in the completeness of the opinions and experiences of the participants are the owner and user of *Kamaran Villa* due to limited access in conducting interviews. Researchers hope that further research can complement the research with information and explanations about social interactions between the parties involved, especially users of the services and Villa owners to be able to provide a view related Accountability of the owner's side. The assessed accountability is also not limited to economic, moral and spiritual aspects.

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THE ECONOMIC, MORAL AND SPIRITUAL ACCOUNTABILITY AT KAMARAN VILLA BUSINESS AND IT'S RELEVANCE IN A
SULUK LINGLUNG SUNAN KALIJAGA

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Paper No: 15-867

Dear Prof. /Dr. /Mr. /Mrs. /Miss/ Ms.

**NOTIFICATION OF ACCEPTANCE FOR PRESENTATION IN INTERNATIONAL CONFERENCE ON ECONOMICS
AND BUSINESS STUDIES (ICOEBS2019) 3-4 December 2019.**

Thank you for your participation to the International Conference on Economics and Business Studies (ICOEBS2019)
The ICOEBS2019 committee has completed the review for your paper and suggested the following recommendations.

Presentation Status

✓ Accepted for ICOEBS2019 presentation (3-4 December 2019)

Publication

✓ Current status: Accepted

Will be processed further for publication in *ISSN Conference Proceedings*.

(if further revisions required, you will be notified)

Payment Arrangement (before 27th November 2019)

The payment information and the payment account address can be found in <http://iseth.ums.ac.id/2019/reg19>

For presentation schedule purpose, proceed with the online registration:

<http://iseth.ums.ac.id/2019/reg19> before the 27th of November 2019.

Looking forward to meeting you in ICOEBS2019 Conference.

Sincerely Yours,

Dewita Puspawati, S.E., Ak., M.Sc.

Conference Chair ICOEBS2019

International Conference on Economics and Business Studies (ICOEBS2019)

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CERTIFICATE



Awarded to

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As

Presenter

3-4 December 2019
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